

5.04.200 Schedule of rates—Gross receipts basis generally.

A. Unspecified Businesses. Every person transacting or carrying on any business other than those businesses enumerated below in this section shall pay an annual license tax based upon the gross receipts resulting from the operation of the business in accordance with the following scale. If the annual gross receipts are:

At Least	But Less Than	The License Tax is
\$ 1.00	\$ 45,000.00	\$ 40.00
45,000.00	65,000.00	55.00
65,000.00	85,000.00	75.00
85,000.00	105,000.00	95.00
105,000.00	125,000.00	115.00
125,000.00	150,000.00	137.50
150,000.00	175,000.00	162.50
175,000.00	200,000.00	187.50
200,000.00	230,000.00	215.00
230,000.00	260,000.00	245.00
260,000.00	300,000.00	280.00
300,000.00	350,000.00	325.00
350,000.00	400,000.00	375.00
400,000.00	450,000.00	425.00
450,000.00	500,000.00	475.00
500,000.00	550,000.00	525.00
550,000.00	600,000.00	575.00
600,000.00	700,000.00	650.00
700,000.00	800,000.00	750.00
800,000.00	900,000.00	850.00
900,000.00	1,000,000.00	950.00
1,000,000.00		1,000.00

B. Specified Businesses. Every person transacting or carrying on any of the following businesses or occupations:

- Abstractor
- Accountant
- Architect
- Advertising agent
- Appraiser
- Assayer
- Attorney
- Auditor
- Bacteriologist
- Baths, public and steam

Brokers
Business school
Chemists
Chiropodists
Chiropractor
Civil engineer
Cleaning buildings, windows
Collection agent
Credit bureau
Crematorium
Dancing school
Dancing teacher
Designer
Dental laboratory
Dental technician
Dentist
Dermatologist
Detective
Doctor
Employment agent
Electrical engineer
Engineer
Finance company
Funeral director
Geologist
Gunsmith
Grinder
Income tax expert
Insurance adjuster
Interior decorator
Interpreter
Janitor
Laboratory technician
Landscape architect

Lapidary
Livery stable
Locksmith
Masseur
Mechanical engineer
Medical laboratory
Messenger service
Mineral bath
Music school
Music teacher
Naturopathist
Oculist
Optician
Optometrist
Osteopath
Orthopedist
Parking lot
Pathologist
Patrol service
Physician
Physiotherapist
Piano tuner
Plunge
Posture correction
Public stenographer
Radiographer
Sign painter
Storage warehouse
Structural engineer
Surgeon
Surveyor
Taxidermist
Title insurance
Turkish baths

Urologist
 Veterinarian
 Watch repairing
 Weighing machine
 X-Ray technician

shall pay a license tax annually based upon gross receipts resulting from operations of such businesses, occupations or professions in accordance with the following scale. If annual receipts are:

At Least	But Less Than	The License Tax is
\$ 1.00	\$ 20,000.00	\$ 40.00
20,000.00	30,000.00	62.50
30,000.00	40,000.00	87.50
40,000.00	50,000.00	112.50
50,000.00	70,000.00	150.00
70,000.00	90,000.00	200.00
90,000.00	110,000.00	250.00
110,000.00	140,000.00	312.50
140,000.00	170,000.00	387.50
170,000.00	200,000.00	462.50
200,000.00	300,000.00	625.00
300,000.00	400,000.00	875.00
400,000.00 or over		1,000.00

- C. Retail Business Generally. Any person who transacts one or more of the businesses, occupations or professions enumerated in subsection A of this section, at one location, is required to obtain only one license and shall pay the license tax specified in this section, based upon the aggregate of his gross receipts realized from the operation of all such businesses, professions or occupations.
- D. Retail Business Generally. Every person transacting or carrying on a retail business, unless otherwise specifically enumerated in this chapter, shall pay a annual license tax based upon the gross receipts resulting from the operation of the business, in accordance with the following scale. If annual receipts are:

At Least	But Less Than	The License Tax is
\$ 1.00	\$ 45,000.00	\$ 40.00
45,000.00	65,000.00	55.00
65,000.00	85,000.00	75.00
85,000.00	105,000.00	95.00
105,000.00	125,000.00	115.00
125,000.00	150,000.00	137.50
150,000.00	175,000.00	162.50
175,000.00	200,000.00	187.50
200,000.00	230,000.00	215.00
230,000.00	260,000.00	245.00
260,000.00	300,000.00	280.00
300,000.00	350,000.00	325.00

350,000.00	400,000.00	375.00
400,000.00	450,000.00	425.00
450,000.00	500,000.00	475.00
500,000.00	550,000.00	525.00
550,000.00	600,000.00	575.00
600,000.00	700,000.00	650.00
700,000.00	800,000.00	750.00
800,000.00	900,000.00	850.00
900,000.00	1,000,000.00	950.00
1,000,000.00 or over		1,000.00

E. Wholesale and Jobbing Business. Every person transacting and carrying on a wholesale or jobbing business shall pay an annual license tax, based upon the gross receipts resulting from the operation of the business, in accordance with the following scale. If annual gross receipts are:

At Least	But Less Than	The License Tax is
\$ 1.00	\$ 200,000.00	\$ 40.00
200,000.00	300,000.00	62.50
300,000.00	400,000.00	87.50
400,000.00	500,000.00	112.50
500,000.00	600,000.00	137.50
600,000.00	800,000.00	175.00
800,000.00	1,000,000.0	225.00
1,000,000.00 or over		250.00

F. Every person transacting or carrying on the business of general engineering or building contractor, plumbing, electrical or roofing contractor or other specialty contractor, shall pay a license tax based upon annual gross receipts resulting from the operation of the business in accordance with the following scale. If annual gross receipts are:

At Least	But Less Than	The License Tax is
\$ 1.00	\$100,000.00	\$ 40.00
100,000.00	150,000.00	62.50
150,000.00	200,000.00	87.50
200,000.00	250,000.00	112.50
250,000.00	300,000.00	137.50
300,000.00	350,000.00	162.50
350,000.00	400,000.00	187.50
400,000.00	450,000.00	212.50
450,000.00	500,000.00	237.50
500,000.00	600,000.00	275.00
600,000.00	700,000.00	325.00
700,000.00	800,000.00	375.00
800,000.00	900,000.00	425.00
900,000.00	1,000,000.00	475.00

1,000,000.00		500.00
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- G. Twenty-dollar Quarterly Tax. Quarterly licenses will be issued for twenty dollars in the case of businesses having gross receipts of not more than twenty-five thousand dollars during any quarter.
- H. Additional Business. If any person transacting any business enumerated in this section carries on a retail, wholesale or jobbing business or any other business, he is required to obtain a license and pay the tax specified for the other business, in addition to the license specified in this section.
- I. Contractors Working Outside City. The receipts of the contractors enumerated in this section from contracts performed wholly outside of the city shall not be included in their gross receipts for the purpose of computing the license tax. Any such contractor who does not maintain a fixed place of business within the city is required to obtain a license and pay the tax specified in this section, with respect to any contract performed by him within the city.
- J. Manufacturing. Every person carrying on the business of manufacturing shall pay an annual license tax, based upon the gross receipts resulting from the operation of the business, in accordance with the following scale. If annual gross receipts are:

At Least	But Less Than	The License Tax is
\$ 1.00	\$100,000.00	\$ 40.00
100,000.00	200,000.00	50.00
200,000.00	300,000.00	62.50
300,000.00	400,000.00	87.50
400,000.00	500,000.00	112.50
500,000.00	600,000.00	137.50
600,000.00	800,000.00	175.00
800,000.00	1,000,000.00	225.00
1,000,000.00 and over		250.00

- K. Manufacturing and Retail Business. If any person carrying on the business of manufacturing shall also engage in a retail business, whether selling products manufactured by him or not, he shall be required to obtain a license and pay the tax specified for the retail business in addition to the license specified in this section; provided, that any person engaged in the business of manufacturing is not required to obtain a license in addition to his manufacturer's license to engage in the wholesale or jobbing business with respect to products manufactured by him.

(Prior code § 12-20)

5.04.210 Schedule of rates—Public utilities.

Every person conducting or carrying on the business of a public utility shall pay an annual license tax based upon annual gross receipts resulting from the operation of such business, in accordance with the following scale. If the annual gross receipts are:

At Least	But Less Than	The License Tax is
\$ 1.00	\$ 100,000.00	\$ 40.00
100,000.00	200,000.00	65.00
200,000.00	300,000.00	90.00

300,000.00	400,000.00	115.00
400,000.00	500,000.00	140.00
500,000.00	600,000.00	165.00
600,000.00	700,000.00	190.00
700,000.00	800,000.00	215.00
800,000.00	900,000.00	240.00
900,000.00	1,000,000.00	265.00
1,000,000.00 and over		290.00

(Prior code § 12-21)

5.04.220 Schedule of rates—Flat-rate basis.

Every person transacting and carrying on the businesses enumerated in this section shall pay a license tax as follows:

- A. Advertising.
 - 1. Every person conducting or carrying on the business of erecting, installing, maintaining or operating outdoor advertising, advertising structures, billboards, signboards or similar devices shall pay a license tax of forty dollars per annum.
 - 2. Every person conducting or carrying on the business of operating, and who operates upon the streets, any vehicle equipped with music or musical device, loudspeaker or other device for attracting attention, shall pay a license tax of five dollars per day or forty dollars per year.
- B. Auction Sale, Auctioneer, Auction House, Farmer's Auction Yard.
 - 1. Every person conducting or carrying on the business of auctioneer shall pay a license tax of twenty-five dollars per day, except while operating in a licensed auction house having a fixed place of business as defined in this chapter.
 - 2. Every person conducting or carrying on the business of an auction house other than as provided in subdivision 3 of this subsection, having a fixed place of business, shall pay a license tax of fifty dollars annually.
 - 3. Every person conducting or carrying on the business of a farmer's auction yard for animals or implements of husbandry shall pay an annual license tax of fifty dollars. The license provided in this subsection shall permit only the auctioning of animals and implements of husbandry.
- C. Automobile, Truck, Trailer Rentals.
 - 1. Notwithstanding any other provisions to the contrary, every person conducting or carrying on the business of renting automobiles or trucks for a period of two months or less shall pay an annual license tax based on fifteen dollars per truck exceeding a manufacturer's rated capacity of one ton, ten dollars per truck with a manufacturer's rated capacity of one ton or less and ten dollars per automobile.
 - 2. Every person conducting, managing or carrying on the business of renting trailers for the period of two months or less shall pay an annual license tax based on five dollars per trailer.
- D. Bankrupt Sales, Etc. Every person conducting or carrying on the business of owning, operating, opening, establishing, managing or having charge of any temporary location or place of business of any kind for the sale of any insolvent, bankrupt, fire-damaged or other similar goods, wares or merchandise

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and every itinerant or transient merchant having a temporary place of business but not having any continuous or permanent place of business in the city, who sells or offers for sale any insolvent, bankrupt, fire-damaged or other goods, wares or merchandise, shall pay a license tax of twenty-five dollars per day.

- E. Barbershops and Beauty Shops. Every person engaging in the business of conducting, maintaining or carrying on a barber or beauty shop shall pay a license tax of forty dollars per year, plus ten dollars for every chair in excess of three.
- F. Billiard and Pool Tables. Every person engaged in the business of conducting any billiard or pool table shall pay an annual license tax of sixteen dollars for each table located at such business establishment.
- G. Bowling Alleys. Every person engaged in the business of conducting, maintaining or carrying on any bowling alley shall pay a license tax of ten dollars per year for each alley.
- H. Brokers, Agents and Labor Contractors. Every person transacting or carrying on the business of broker or agent or labor contractor, who does not maintain a fixed place of business in the city shall pay an annual license tax of forty dollars per year.
- I. Card Tables. Every person operating or maintaining any table, in the city, wherein cards or any legal game of chance is played, shall pay a license tax of forty dollars annually for each table.
- J. Christmas Tree, Greens or Card Sales—Fireworks. Every person conducting or carrying on the business of selling Christmas trees, holly, berries, cards, fireworks or other seasonal items shall pay an annual license tax of twenty-five dollars, except where such business is conducted in connection with another regularly established place of business for which a license has been issued, or is conducted by and solely for the benefit of a charitable or nonprofit organization.
- K. Circuses and Carnivals. Every person holding, promoting, managing or giving any concert, traveling show or exhibition for commercial purposes, whether in a tent or otherwise, shall pay a license tax of fifty dollars for the first day or any part thereof, and twenty-five dollars per day thereafter; provided, however, that no license shall be required for any exhibition, show or concert actually given and participated in by any local school, patriotic or civic organization.
- L. Dances. Every person carrying on the business of conducting public dances at which an admission fee is charged, collected or received, shall pay a license tax of five dollars for each dance with a maximum of twenty-five dollars per quarter.
- M. Hospital, Sanitarium, Rest Home, Nursing Home, Asylum. Every person engaged in the business of conducting, carrying on or operating a hospital, sanitarium, rest home, nursing home or asylum shall pay a license tax of twenty-five dollars per year plus one dollar per bed. This subsection shall not apply to nonprofit institutions exempted by the state.
- N. Hotels, Roominghouses and Motel Rooms. Every person carrying on the business of conducting, operating or managing a hotel, roominghouse or motel, shall pay a yearly license according to the following scale:

1 to 15 units	\$ 40.00
16 to 25 units	50.00
26 to 70 units	75.00
Over 70 units	150.00

- O. House Trailer and Mobile Home Parks. Every person conducting or carrying on the business of operating a trailer park, mobile home park or other similar business, where the owners of house trailers or mobile homes are allowed to use space within the house trailer park or mobile home park

through a lease, rental or other similar arrangement, shall pay an annual license tax as follows for rental spaces over four:

5 to 19 spaces	\$ 40.00
20 to 29 spaces	50.00
30 to 39 spaces	60.00
40 to 49 spaces	70.00
50 to 75 spaces	90.00
Over 75 spaces	110.00

- P. Junk Dealers or Dealers in Old or Used Articles. Every person conducting or carrying on the business of collecting, buying or selling at either retail or wholesale, or otherwise dealing in junk, rubbish, waste material, refuse, old rags, sacks, bottles, cans, papers, metals, jewelry, precious metals, rubber, bric-a-brac, cordage, truck or automobile parts and other like articles, whether the same can be sold or otherwise disposed of for the purpose of being treated, repaired or prepared so as to be used again in some other form, shall pay an annual license tax of forty dollars per year.
- Q. Movie Theaters and Concert Halls. Every person carrying on the business of conducting a concert hall, or a theater containing a permanent stage upon which moveable scenery and theatrical appliances are used, where regular theatrical or vaudeville performances are given and to which an admission is charged, collected or received, or conducting a moving picture theater where moving or motion pictures are exhibited and an admission fee is charged, collected or received, shall pay an annual license tax of seventy dollars per year.
- R. Pawnbrokers. Every person conducting or carrying on the business of pawnbroker shall pay a license tax of one hundred dollars per year.
- S. Peddlers and Itinerant Vendors. Every person carrying on the business of peddling or selling services or goods, not having a regular established place of business in the city, shall pay a license tax of three dollars per day, with a maximum of twelve dollars per month.
- T. Coin-operated Vending Machines.
 - 1. Definition. The term "coin-operated vending machine," as used in this subsection, includes both game and other machines operated solely for amusement or convenience (e.g., mechanical games, pinball machines, video games, music or jukeboxes, weighing machines, laundry equipment, car wash equipment, etc.) and machines dispensing tangible personal property (e.g., tobacco, food, drink, confections or other merchandise).
 - 2. Game and Convenience Machines. Section 5.04.060 notwithstanding, every person possessing or maintaining, on premises owned or leased by such person, any coin-operated vending machine operated solely for amusement or convenience shall pay an annual license tax of forty dollars per year per machine.
 - 3. Machines Dispensing Tangible Personal Property. Section 5.04.060 notwithstanding, every person possessing or maintaining, on premises owned or leased by such person, any coin-operated vending machine dispensing tangible personal property shall pay an annual license tax in accordance with the following scale:

Unit Sale Price	Annual Tax
1¢ to 5¢, inclusive	\$ 2.00
5¢ to 10¢, inclusive	4.00
10¢ to 50¢, inclusive	12.00

Over 50¢	40.00
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The term "unit sale price," as used in this subsection, means the maximum price charged for any single item dispensed from the machine to which it applies. The tax shall apply to each machine on the premises, if there be more than one.

4. Vending Machines—Exclusive Business. Section 5.04.060 and subdivisions 2 and 3 of this subsection notwithstanding, any individual or firm whose business is limited exclusively to renting, leasing or operating coin-operated vending machines, as provided in Section 16002.5 of the Business and Professions Code, shall pay a license tax based on gross receipts in accordance with the provisions of Section 5.04.200(A). Any license to conduct a business issued under this chapter in connection with which the city imposes a license tax upon coin-operated vending machines within the city may be revoked for failure of the licensee to report to the city the receipts from such machines.
- U. Taxicabs. Every person conducting or carrying on the business of operating a taxicab company shall pay a license tax in accordance with Section 5.04.100.
- V. Transportation and Trucking Service.
 1. Every person conducting or carrying on the business of transporting goods, wares, merchandise or other materials for hire and providing for transportation and deliveries of goods or other materials either within the city limits or deliveries of goods or other materials from outside the city limits to places within the city limits, or both, shall pay an annual license tax of seventy dollars.
 2. Every person not having a fixed place of business within the city who makes wholesale or retail deliveries of goods or services by motor vehicles within the city or who maintains, installs or repairs goods, wares, merchandise or equipment inside the city, or who provides a service not otherwise covered in this section, shall pay an annual license tax of forty dollars.

(Prior code § 12-22)

5.04.240 Exemptions and exclusions.

- A. Exemptions. The following are exempted from the payment of a license tax under this chapter:
 1. Any charitable institution, organization or association organized and conducted for charitable purposes only. This exemption shall not apply to promoters employed by charitable organizations;
 2. Any person conducting, carrying or staging any concert, exhibition, lecture, dance, amusement or entertainment where the receipts, if any, derived therefrom are to be used solely for charitable or benevolent purposes and not for private gain or for the private gain of any person in whole or in part;
 3. Any religious, fraternal, educational, military, state, county or municipal organization or association conducting, carrying on or staging any amusement or entertainment concert, exhibition, lecture, dance or athletic event, when the receipts derived are to be wholly for the benefit of the organization and not in the whole or any part for private gain of any person;
 4. Any public utility which pays to the city a tax under a franchise or similar agreement;
 5. Any honorably discharged or honorably relieved soldier, sailor or marine of the United States who is physically unable to obtain a livelihood by manual labor, and who is a voter of this state, distributing circulars, or hawking, peddling or vending any goods, wares or merchandise owned by him, except spirituous, malt, vinous or other intoxicating liquor.

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- B. Exclusions. Except as may be otherwise specifically provided in this chapter, the terms of this chapter do not apply to any of the following persons:
1. Banks, including national banking associations, to the extent that a city may not levy a license tax upon them under the provisions of Article 13, Section 16 of the State Constitution;
 2. Insurance companies and associations to the extent that a city may not levy a license tax upon them under the provisions of Article 13, Section 28 of the State Constitution;
 3. Any person whom the city is not authorized to license under any law or Constitution of the United States or this state. Specifically excluded from "gross receipts," as that term is used in Section 5.04.200 of this chapter, are receipts from the manufacture, importation or sale of alcoholic beverages exempt from local taxation under the provisions of Article XX, Section 22 of the State Constitution;
 4. Commercial travelers may be required by the tax collector to file a verified statement claiming to be excluded by the provisions of this section, which shall set forth all facts upon which the exclusion is claimed.
- C. Claims for Exemption. Any person desiring to claim exemption from the payment of a license tax and to have a free license issued to him shall make application therefor upon forms prescribed by the tax collector and shall furnish such information and make such affidavits as may be required. Upon the determination being made that the applicant is entitled to exemption from the payment of license taxes for any reason set forth in this chapter, the tax collector, upon the applicant complying with the provisions of this chapter or any other ordinance of the city which may require a permit for the doing of the particular act proposed to be done, shall issue a free license to such person which shall show upon its face that the license tax is exempt.

(Prior code § 12-23)